



## Application for Aviation Fuel Tax Refund Air Carriers

DR-191  
R. 03/04

For the Quarter Ending: \_\_\_\_\_

<b>Fill in name, address, and contact numbers.</b>	Name of applicant/payee:	
	Mailing address:	City, State, ZIP:
	Location address (other than above):	City, State, ZIP:
	Business telephone number (include area code):	FAC Number: _____
	Fax number including area code (optional):	UT Number: _____
	E-mail address:	FEIN: _____

### Computation of Refund

1. Total Florida wages paid during the quarter (per Form UCT-6) \$ \_\_\_\_\_
2. Multiply Line 1 by .006 \_\_\_\_\_
3. Amount of fuel tax paid in Florida (enter total tax paid for quarter from Schedule 1A) \_\_\_\_\_
4. Amount of refund (enter the smaller amount of Line 2 or Line 3 above) \$ \_\_\_\_\_

Under penalty of perjury I swear or affirm that this application has been examined by me and is true and correct for the period stated and is made in good faith pursuant to Chapter 206, Florida Statutes, and the regulations issued under the authority thereof.

<b>Sign and date this form.</b>	Signature of applicant/representative:	Date:
	Print name:	Title:
	Important - A Florida Department of Revenue <i>Power of Attorney</i> (Form DR-835) must be properly executed and included if the refund is submitted by the applicant's representative.	
Representative's phone number: (_____) _____		

Mail to: FLORIDA DEPARTMENT OF REVENUE  
REFUND SUBPROCESS  
PO BOX 6490  
TALLAHASSEE FL 32314-6490

**Computation of Refund**

**I.** Line 1. Total gross wages paid for the quarter as reported on the *Employer's Quarterly Tax Report - Florida Department of Revenue* (Form UCT-6). Attach a copy of the UCT-6 covering the period stated.

Line 2. Section 206.9855, Florida Statutes, provides for a refund not to exceed 0.6 percent of wages paid to employees based in Florida.

Line 3. Enter the total amount of tax paid on aviation fuel from column six Schedule 1A.

Line 4. Enter the smaller amount of line 2 or line 3. The refund shall not exceed the amount of tax paid to the state.

**II.** Claim must be filed quarterly, no later than the last day of the month immediately following the end of the quarter. The filing date may be extended one additional month **only if a justified excuse is submitted in writing and the prior quarter's application was filed timely.**

Purchases Made During	Claims Must Be Filed By*	With A Written Excuse- No Later Than
January, February, and March	April 30	May 31
April, May, and June	July 31	August 31
July, August, and September	October 31	November 30
October, November, and December	January 31	February 28
*An amended claim for a prior quarter must be received by the current quarter's deadline. Example: An amended March quarterly application must be submitted by July 31.		

**III.** Effective January 1, 2000, the Department will pay interest on refunds of this tax if the refund has not been paid or credited within 90 days of receipt of a complete application for refund. A complete application will contain documentation establishing the overpayment. Interest paid by the Department will be computed beginning on the 91st day based upon a statutory floating interest rate that may not exceed 11%. The interest provisions do not apply for refund applications filed prior to January 1, 2000, unless the claim is still pending as of July 1, 2000.

**Schedule of Purchases of  
Tax-Paid Aviation Fuel (Schedule 1A)**

**IV.** The Schedule of Purchases provides a detail in support of the amount of fuel purchased. Failure to provide all information required under columns one through six of this detail will result in a reduction or denial of your refund. If additional copies of schedules are necessary, photocopy as many copies as are needed to provide the required information.

A management report from a third party may substitute for the detail required on the Schedule of Purchases (1A). However, the fuel management report must be in the same the same format and provide the same information as required on the Schedule of Purchases (1A), with the exception of column 2. List all suppliers, date received, invoice number, gallons, and amount of aviation fuel tax paid at 6.9 cents per gallon. Enter total amount of tax paid on Line 3 Part I.

**For Information and Forms**

Information and forms are available on our Internet site at **[www.myflorida.com/dor](http://www.myflorida.com/dor)**

**Need Forms?**

To receive forms by mail:

- Order multiple copies of forms from our Internet site at **[www.myflorida.com/dor/forms/order](http://www.myflorida.com/dor/forms/order)** or
- Fax your form requests to the DOR Distribution Center at 850-922-2208 or
- Call the Distribution Center at 850-488-8422.

Mail original applications to:

REFUND SUBPROCESS  
FLORIDA DEPARTMENT OF REVENUE  
P.O. BOX 6490  
TALLAHASSEE, FL 32314-6490  
Fax number: 850-410-2526

**Need Assistance?**

For further information about the DR-191, the documentation required to process the refund, or to check on an application after it has been submitted, call the Refund Subprocess at 850-488-8937.

## Schedule 1A

### Tax Paid Aviation Fuel Purchases